

# EXHIBIT 26, PART B

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1 given to the other parties listed above, as required by law.

2 no other requests for special notice are on file herein.

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4 INVENTORY AND APPRAISEMENT:

5 An Inventory and Appraisement of the

6 estate located within the State of California was returned

7 and filed on or about April 18, 1963, showing the appraised  
8 value of decedent's estate in California to be \$92,781.00.

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10  
11 NOTICE TO CREDITORS:

12 Notice to creditors of decedent has been duly published,

13 the first publication thereof being on March 4, 1963. A

14 printed copy of said notice accompanied by a declaration

15 setting forth the date of first publication thereof and the

16 name of the newspaper in which the same was printed was duly

17 filed herein on March 25, 1963, at which time the Declaration

18 of publication showing the due publication of notice to

19 creditors of said decedent was duly filed.

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22 CREDITORS' CLAIMS:

23 The following is a schedule of all creditors' claims

24 filed or presented against the above estate:

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<u>Claimant</u>	<u>Amount</u>
Department of Employment	\$ 99.18 (plus interest)
Vicente Pharmacy	58.57 R
C & J Howard, Inc., dba Landon Pool Service	37.00
H. B. Thompson (Thompson Electric Co.)	111.45 L
Santa Monica Dairy, dba Edgemar Farms	6.36 P
State Fifth Avenue	388.32 R
Raese Period Furniture	313.92
The Arthur P. Jacobs Co.	797.95
Agnes M. Flanagan	840.00
James M. Attley, dba The Adair Co.	29.85
Robert K. Goka, dba Frank's Nurseries	59.64 K
Pacific Telephone	14.66
A. Ray Tolman	150.00
State National Bank	35,244.68 (plus interest)
Allan Snyder	1,800.00
Dr. Hyman Engleberg	478.00
Malcolm K. Smith, Inc.	111.50 R
Magnetic Springs Water Co.	3.60
Drs. Conti and Steinberg	25.00 R
General Telephone	274.61
Don J. Briggs, Inc.	215.41 Y
Sam S. Tateishi	40.00 R
Rand-Fields, Inc.	205.59
Austin A. Innes	44.17
Buzin News Co.	94.00

1	<u>Claimant</u>	<u>Amount</u>
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2	MCA Artists, Ltd.	\$ 37,228.61
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4	Dr. Ralph R. Greenson	1,111.00
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5	Jose Paraso <i>Paul locale</i>	50.00
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6	Norman Jeffries	180.00
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7	Jack M. Ostrow	2,500.00
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8	Cherie Redmond	200.00
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9	Francis-Orr Stationery Co.	5.55
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10	Mura Bright	1,132.27
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11	Edward P. Halavaty	17.28
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12	U. S. Treasury Department, Internal Revenue Service	21,724.72
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14 All of said claims were approved and allowed as presented,  
15 and paid herein, as shown by receipts on file, except as follows:

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17 (1) The claim of Edward P. Halavaty in the original

18 amount of \$59.33 was approved for the amount of

19 \$17.28, following Partial Withdrawal of Claim by claimant of

20 the sum of \$42.05; and, as so approved, was paid.

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22 (2) The claim of Mura Bright was allowed in part only

23 and rejected in part. Notice of Partial Rejection

24 of Claim; Partial Approval of Claim was duly given to said

25 claimant on June 23, 1965, and was filed herein on July 1, 1965.

26 No action was taken by said claimant within the time allowed by

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1 law, and the claim, as partially approved, has been paid.

2 (3) The claim of the U. S. Treasury Department in

3 the amount approved and allowed herein was paid

4 by the domiciliary executor in New York; a Proof of Claim

5 Special Notice Withdrawal Request, signed by the

6 Director of Internal Revenue, reciting payment, was filed

7 herein on or about March 4, 1971.

8 (4) The claim of MCA Artists, Ltd., has been paid

9 or satisfied through the domiciliary probate

10 of decedent's estate in New York, and Receipt and Consent To

11 Distribution of MCA Artists is on file herein.

12 (5) The claim of Jose Paraeo in the amount of \$66.00

13 was approved and allowed but payment has not yet

14 been made because petitioner has been unable to locate Mr.

15 Paraeo. Said claim is the subject of the petition for order

16 directing deposit of moneys, set forth below.

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18 The time for filing creditors' claims against the

19 will have expired since expired.

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21 ACCOUNTING AND RECAPITULATION:

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23 Petitioner herein renders to the Court his First and

24 Final Account with reference to his administration of the

25 above estate, covering the period February 26, 1963, through

26 March 15, 1976.

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1 Attached hereto, marked Exhibit I, and by this reference  
 2 made a part hereof, is an accounting in detail for the period  
 3 of this account. Schedule A thereof sets forth receipts during  
 4 said period; Schedule B thereof sets forth disbursements during  
 5 said period; Schedule C thereof shows gains on sales during  
 6 said period; and Schedule D thereof sets forth assets on hand  
 7 at the end of said accounting period.

8 The last page of Exhibit I is a summary of account,  
 9 showing assets on hand at March 15, 1976, of \$26,375.89, of  
 10 which \$24,788.89 constitutes cash on hand or in savings accounts,  
 11 and the balance consists of assets other than cash at their  
 12 appraised values.

13  
 14 REPORT:

15  
 16 Petitioner herein renders to the Court this Report on  
 17 his administration of the above estate:

18 (1) At the time of decedent's death in August,  
 19 1962, decedent left no relatives or other  
 20 close personal associates in California. Petitioner herein,  
 21 having been designated as executor in decedent's will, arranged  
 22 for the appointment of INEE C. NELSON, as Special  
 23 Administrator, in order that decedent's effects and property  
 24 could be preserved and protected from the curious onlookers  
 25 and mourners who descended on the estate. Petitioner then  
 26 arranged in due course for Ancillary Letters Testamentary  
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1 to be issued to him in California and undertook the detailed  
2 administration of decedent's estate.

3 (2) Because of the large number of creditors' claims  
4 filed against the decedent's estate, the large  
5 tax liens and the difficulty of assembling assets, petitioner  
6 was unable to pay the creditors' claims or to assemble enough  
7 assets in order to satisfy the decedent's obligations in  
8 California until the end of 1970.

9 (3) During this period, petitioner negotiated and  
10 arranged for the sale of decedent's house and  
11 a portion of decedent's personal belongings which were sold  
12 as a unit to the highest bidder in accordance with the Order  
13 Confirming Sale of Real and Personal Property Sold as a Unit  
14 on file herein. Petitioner also sold certain items of personal  
15 property belonging to decedent's estate as set forth in the  
16 Return and Petition for Order Approving Sale of Personal Property  
17 Likely to Depreciate in Value, and Order Approving Such Sale  
18 on file. Said sales resulted in a net gain to decedent's estate  
19 of \$5,119.00, as more specifically set forth on Schedule "C" of  
20 Exhibit "1" attached.

21 (4) Petitioner caused to be filed the California  
22 Inheritance Tax Affidavit and filed an  
23 Affidavit of Non-Residence and supporting affidavits of other  
24 individuals, and obtained a determination that decedent was a  
25 non-resident of California at the time of her death for inheri-  
26 tance tax purposes. The California Inheritance Tax for said  
27 estate has been determined and paid in full as shown by the  
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1 Report and Receipt on file in the within proceedings.

2 (5) The Federal Estate Tax Return for decedent's  
3 entire gross estate, including the assets  
4 constituting the gross estate in California subject to adminis-  
5 tration herein, has been filed and audited and all tax due in  
6 connection therewith have been paid.

7 (6) The California fiduciary income tax liability  
8 of the estate for the years 1962 through 1970  
9 was the subject of dispute and litigation between petitioner  
10 herein and the Franchise Tax Board. Said litigation has now  
11 been settled and compromised; and tax assessed by reason thereof  
12 has been paid as set forth in the Petition for Order Approving  
13 Compromise (Claim Against Estate), and Order Approving Compro-  
14 mise (Claim Against Estate) on file herein, and Satisfaction of  
15 Judgment heretofore filed. California fiduciary income tax  
16 returns for the years 1971 through 1975 have been filed and  
17 all tax shown due thereon have been paid. Petitioner will  
18 cause the final California fiduciary tax return for the year  
19 1976 to be filed upon final distribution of decedent's estate  
20 and any tax shown due thereon to be duly paid.

21 (7) All personal property taxes, if any, due and  
22 payable by said estate have been paid.

23 PETITION FOR ORDER DIRECTING DEPOSIT OF MONEYS DUE  
24 UNLOCATED CLAIMANT:

25 In June, 1963, one Jose Paraeo (or Carareo -- the inter-  
26 pretation of his surname being unclear) filed a creditor's  
27 claim against the estate in the sum of \$66.00 for tile-laying  
28 services rendered to the decedent. Said claim was approved and